

CALIFORNIA STATE BOARD OF EQUALIZATION

MODIFIED HARVEST VALUES SCHEDULE, EFFECTIVE APRIL 1, 2014 THROUGH JUNE 30, 2014

MODIFIED HARVEST VALUE SCHEDULES FOR FIRE-DAMAGED TIMBER IN TIMBER VALUE AREA 5, 7 AND 8

(Adopted by the California State Board of Equalization June 24, 2014)

TABLE M – MODIFIED FIRE HARVEST VALUES - This table shows the harvest values for the timber by species, size and timber value area. The taxpayer makes the adjustments for the logging system, for small total volume on the harvest operation and low volume per acre on the harvest operation.

Tractor Logging (Logging Code T)						
SPECIES	SPECIES CODE	VOLUME PER LOG	SIZE CODE	TIMBER VALUE AREA 5	TIMBER VALUE AREA 7	TIMBER VALUE AREA 8
Ponderosa Pine	MPP	Over 300	1	70	100	160
	MPP	150-300	2	50	80	130
	MPP	Under 150	3	30	40	80
Hem-fir	MF	N/A	N/A	40	60	80
Douglas Fir	MDF	Over 300	1	160	170	180
	MDF	150-300	2	150	130	170
	MDF	Under 150	3	140	110	120
Incense Cedar	MIC	N/A	N/A	70	150	140

ADJUSTMENTS

Logging system:

Deduct \$60 for volumes which were yarder/skyline logged (Logging Code S)
Deduct \$200 for volumes which were helicopter logged (Logging Code H)

Small Total Volume:

Deduct \$50 if total volume harvested this quarter is less than 300 MBF
Deduct \$100 if total volume harvested this quarter is less than 100 MBF
Deduct \$150 if total volume harvested this quarter is less than 25 MBF

Low Volume Per Acre:

Deduct \$25 if the average volume harvested this quarter is under 5 MBF per acre

**\$1 PER MBF IS THE MINIMUM HARVEST VALUE
ALLOWABLE AFTER ADJUSTMENTS**

TVA 5 and TVA 7:
For use in reporting
timber killed in the
fires of 2012 only.

TVA 8:
For use in reporting
timber killed in the
fires of 2013 only.